

# **Washington State Auditor's Office**

## **Audit Report**

### **Audit Services**

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Report No. 5703

**WASHINGTON STATE STRAWBERRY COMMISSION**

Agency No. 526

January 1, 1992 Through December 31, 1994

Issue Date: October 25, 1996

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**WASHINGTON STATE STRAWBERRY COMMISSION**  
**Agency No. 526**  
**January 1, 1992 Through December 31, 1994**

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**Independent Auditor's Report On Compliance With State Laws And Regulations**

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Tim Spooner, Chairman  
Washington State Strawberry Commission  
Olympia, Washington

We have audited the financial statements of the Washington State Strawberry Commission for the fiscal years ended December 31, 1994, 1993, and 1992, and have issued our report thereon dated September 30, 1996.

We also performed tests of compliance with state laws and regulations as required by RCW 43.88.160(6). This statute requires the State Auditor to inquire as to whether the commission complied with the laws, regulations, and *Constitution of the State of Washington*

Compliance with these requirements is the responsibility of the commission's management. Our responsibility is to make a reasonable effort to identify any instances of misfeasance, malfeasance, or nonfeasance in office on the part of any public officer or employee and to report any such instance to the Attorney General. However, the objective of our audit of the financial statements was not to provide an overall opinion on compliance with these requirements. Accordingly, we do not express such an opinion.

The results of our tests indicate that, for the items we tested, the Washington State Strawberry Commission complied with applicable laws and regulations. With respect to items not tested, nothing came to our attention that caused us to believe that the commission had not complied with applicable laws and regulations.

This report is intended for the information of management and to meet our statutory reporting obligations. This is not intended to limit the distribution of this report, which is a matter of public record.

Brian Sonntag  
State Auditor

September 30, 1996

**WASHINGTON STATE STRAWBERRY COMMISSION**  
**Agency No. 526**  
**January 1, 1992 Through December 31, 1994**

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**Independent Auditor's Report On Financial Statements**

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Tim Spooner, Chairman  
Washington State Strawberry Commission  
Olympia, Washington

We have audited the accompanying statements of fund resources and uses arising from cash transactions of the Washington State Strawberry Commission, for the fiscal years ended December 31, 1994, 1993, and 1992. The financial statements are the responsibility of the commission's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit included examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1 to the financial statements, the commission prepares its financial statement on the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the accompanying financial statements present fairly, in all material respects, the recognized revenues and expenditure of the Washington State Strawberry Commission for the fiscal years ended December 31, 1994, 1993, and 1992, on the basis of accounting described in Note 1.

Brian Sonntag  
State Auditor

September 30, 1996

**WASHINGTON STATE STRAWBERRY COMMISSION**  
**Comparative Statement Of Assets, Liabilities, And Fund Balance**  
**As Of December 31, 1994, 1993, And 1992**

	<u>1994</u>	<u>1993</u>	<u>1992</u>
Assets:			
Cash	\$86,804	\$65,488	\$40,155
Total Assets	<u>86,104</u>	<u>65,488</u>	<u>40,155</u>
 Total Fund Balance	 <u><u>\$86,804</u></u>	 <u><u>\$65,488</u></u>	 <u><u>\$40,155</u></u>

*The Accompanying Notes Are An Integral Part Of This Statement.*

**WASHINGTON STATE STRAWBERRY COMMISSION**  
**Comparative Statement Of Fund Resources And Uses - Cash Basis**  
**For The Fiscal Years Ended December 31, 1994, 1993, And 1992**

	<u>1994</u>	<u>1993</u>	<u>1992</u>
Resources:			
Assessments	\$57,688	\$58,999	\$39,318
Interest	<u>1,474</u>	<u>901</u>	<u>709</u>
Total Revenue	<u>59,162</u>	<u>59,900</u>	<u>40,027</u>
Uses:			
Research	30,096	26,850	13,986
Administrator	6,000	5,500	6,000
Other Expenses	<u>1,750</u>	<u>2,217</u>	<u>2,088</u>
Total Expenses	<u>37,846</u>	<u>34,567</u>	<u>22,074</u>
Excess Resources Over Uses	21,316	25,333	17,953
Fund Balance (January 1)	<u>65,488</u>	<u>40,155</u>	<u>22,202</u>
Fund Balance (December 31)	<u>\$86,804</u>	<u>\$65,488</u>	<u>\$40,155</u>

*The Accompanying Notes Are An Integral Part Of This Statement.*

**WASHINGTON STATE STRAWBERRY COMMISSION**  
**Notes To Financial Statements**  
**January 1, 1992 Through December 31, 1994**

**Note 1 - Summary Of Significant Accounting Policies**

Reporting Entity

The Washington State Strawberry Commission is not included in the reporting entity of the state of Washington. The state does not have the ability to exercise influence over their daily operations, approve budgets, or provide funding. The Strawberry Commission has no component units.

Basis of Accounting

The financial statement of the Washington State Strawberry Commission are prepared on a cash basis of accounting. Revenue is recognized when received and expenses are recognized when paid.